
HOUSE BILL 2961

State of Washington 52nd Legislature 1992 Regular Session

By Representatives Fraser, Bowman, Belcher, Brumsickle and Sheldon

Read first time 02/05/92. Referred to Committee on Revenue.

1 AN ACT Relating to special excise taxes authorized for aquatic and
2 academy facilities; amending RCW 67.28.250; creating new sections; and
3 declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** It is the intent of the legislature to
6 provide for the disposition of proceeds of the special excise tax under
7 RCW 67.28.250 that was invalidated in Dare vs. Thurston County, et al.,
8 Thurston county superior court docket number 91-2-00715-0.

9 **Sec. 2.** RCW 67.28.250 and 1988 ex.s. c 1 s 22 are each amended to
10 read as follows:

11 (1) The legislative body of Pierce (~~and Thurston counties are~~)
12 county is authorized to levy and collect a special excise tax not to
13 exceed three percent on the sale of or charge made for the furnishing

1 of lodging by a hotel, rooming house, tourist court, motel, trailer
2 camp, and the granting of any similar license to use real property, as
3 distinguished from the renting or leasing of real property. For the
4 purposes of this tax, it shall be presumed that the occupancy of real
5 property for a continuous period of one month or more constitutes a
6 rental or lease of real property and not a mere license to use or to
7 enjoy the same.

8 (2) The tax authorized in subsection (1) of this section is in
9 addition to any other tax authorized by law.

10 (3) Any seller, as defined in RCW 82.08.010, who is required to
11 collect any tax under this section shall pay over such tax to the
12 county as provided in RCW 67.28.200. The deduction from state taxes
13 under RCW 67.28.190 does not apply to (~~taxes~~) the tax imposed under
14 this section.

15 (4) All taxes levied and collected under this section shall be
16 credited to a special fund in the treasury of the county. Such taxes
17 shall be levied only for the purpose of paying all or any part of the
18 cost of the siting, acquisition, construction, operation, and
19 maintenance of an indoor aquatic facility in Pierce county (~~and an~~
20 ~~Olympic academy facility in Thurston county,~~) and may be used for and
21 pledged to the payment of bonds, leases, or other obligations issued or
22 incurred for such purposes.

23 NEW SECTION. **Sec. 3.** The proceeds of any tax levied under RCW
24 67.28.250 before the effective date of this act may be used only to pay
25 for or to establish an endowment to pay for the capital or operating
26 costs of the following:

27 (1) Projects, including educational activities, that attract
28 visitors to or promote tourism in the county;

29 (2) Arts or cultural activities;

1 (3) Historical activities; or

2 (4) Park and recreational sites with historical significance.

3 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
4 preservation of the public peace, health, or safety, or support of the
5 state government and its existing public institutions, and shall take
6 effect immediately.